

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION,

This document relates to: 1:18-cv-05053

MASTER DOCKET

Case No. 1:18-md-02865-LAK

**DECLARATION OF LUTHER  
KISANGA**

I, Luther Kisanga, depose and say as follows:

1. I am an associate at the law firm Rosenblatt Limited, counsel for ED&F Man Capital Markets Ltd. ("ED&F") in the English Action, and I have personal knowledge of the matters in this declaration.

2. Far from being the "tip of an iceberg", ED&F's Amended Defence merely recognises that 80 of the vouchers which it produced for clients contained inaccuracies. Its Defence remains otherwise wholly unchanged, both as regards the accuracy of the great majority (340) of such vouchers, and with respect to its position generally that it owed no duty of care to SKAT, made no representations to SKAT and is not responsible for SKAT's loss.

3. The closure of its Equity Finance Desk, to which SKAT refer at footnote 4, was, as SKAT are well aware, a commercial decision taken prior to and unconnected with the amendment of its Defence.

I, Luther Kisanga, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: October 25, 2019  
London, England

/s/  .